COMPTROLLER'S OFFICE, BANGALORE.

Subject.—Report of the Stock Verification for the year 1930-31.

Circular No. 203—*T. A. D. Mis., dated 29th July* 1931.

To

All Heads of Departments.

Sir,

I have the honour to forward herewith an extract from Appendix to Government Order No. 5481-2—G. F. 50-28, dated 10th January 1931, issuing certain amendments to the Mysore Civil Account Code, Vol. I in regard to rules relating to stores and Stock taking and to request that the Annaul Return for 1930-31 prescribed in clause (k)—*Vide* last para of the Extract—may kindly be arranged to be sent to this office before 1st September 1931.

Printed copies of the prescribed form may be obtained from the Government Press on indents.

I have the honor to be,
Sir,
Your most obedient servant,

S. SHAMANNA,
Comptroller.

EXTRACT.

M. C. A. C. Vol. I, Page 176, *Annexure—Para 9A* :—

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(*g*) Stores should be verified periodically in the manner prescribed for each department, in any case, at least once a year. Subject to any special rules or orders, expendible stores and raw materials should be checked annually by the officers in charge of them and a report of verification should be sent to the controlling authorities, who will be required to check the inventories as part of their inspections.

In the case of furniture and other office stores, the stock should be verified at least once a year (in July) by the head of the office or one of his Gazetted Assistants. A certificate of check should be submitted to the controlling officer, where there is one, signed by the head of the office who will be held responsible for the proper maintenance of the registers and the correctness of the verification report, whether he conducts the verification himself or entrusts it to a Gazetted Assistant.

Note 1.—When there is a separate store-keeper in charge of stores the verification of stock prescribed in this article should be done by another officer.

Note 2.—A certificate in Form 19 will also be attached to the salary bill of the Heads of offices for July payable in August. When there is a transfer of charge, a similar certificate should be attached to the first pay bill of the relieving officer presented for payment. Explantion for the difference in stock, if any, and action taken thereon should be furnished in these certificates.

(*h*) Whenever an officer entrusted with the custody of Stores in an office is transferred, the relieving officer should verify the stock of stores with the stock accounts and certify to the correctness of the stock taken over. For the purpose of this rule, the officer entrusted with the custody of stores is ordinarily the head of the office, but this duty may be delegated in large offices to a gazetted assistant, manager or a recognised store-keeper. When such a delegation has been made, the verification prescribed is only necessary, unless it is otherwise ordered in any case, when an officer to whom the duty has been delegated is transferred, and in such cases the results of vertification should always be placed before the head of the office. This does not however relieve the head of the office of responsibility for the certificate prescribed at the foot of the various contingent bills, etc., stating that the articles billed for have been brought into account nor for general control over the proper custody and accounts of stores.

(*i*) Deficiencies found as a result of stock verification may be due to.—

(1) Incorrect or careless accounting

(2) losses arising from fraud, theft or negligence or

(3) unavoidable causes such as wastage, shrinkage, spilling, etc., in the cases of expendible stores such as dietary articles, chemicals and certain classes of manufactory articles.

Excesses found in stock verification may be due to incorrect or careless accounting. It will be the duty of the head of the office or institution to investigate fully into discrepancies and to report them along with the verification reports to controlling authorities with full explanations therefor and recommendations, if any, as to how the losses should be made good.

by recoveries from officers in case the loss can be traced to their culpable negligence or carelessness. The controlling authority should after such examination and investigation as the importance of the case warrants, issue, or obtain from the competent authority, orders to write off deficiencies from the accounts. On receipt of such orders the deficiencies will be charged in the accounts quoting the authority. The realisation of recoveries ordered should be recorded. Excesses at the time of stock taking should after investigation, be brought on to the stock registers as receipts with the remark "Excess found in stock verification". No special orders are necessary for this.

(*j*) In the Annual Administration Report, sent to Government, the head of the Department should furnish information as regards (1) conditions in which stock registers are maintained in his office and in the offices subordinate to him; (2) results of periodical verification of stock (3) action taken for the adjustment of deficiencies, excess, etc., if any, noticed during stock-taking.

(*k*) The head of each department should send to the Audit Office annually before 1st September, a statement in the following form, showing (1) the names of institutions and offices under his charge (including Guests Houses, etc.) (2) the dates on which stock verification reports were received by him in respect of each institution or office, (3) result of verification (excess or deficiencies noticed) and (4) action taken in respect of excess or deficiencies, if any, noticed during stock taking.

Serial No.	Name of Institution or office	Date of receipt of stock verification certificate	Name and disignation of officer by whom stock was taken	Period covered by stock taking	Result		Action taken	Remarks
					Amount			
					Excess	Deficiencies		

(*Government Order No. Fl.* 5481-2—*G. F.* 50-28, *dated* 10*th January* 1931.)
(M. C. A. C. Vol. I, C. S. No. 238, dated 12th March 1931.)

HIGH COURT OF MYSORE, BANGALORE.

No. P. 13-3—30-31, *dated* 30*th July*—1*st August* 1931.

REVIEW OF THE WORK TURNED OUT BY THE SUBORDINATE CIVIL COURTS IN THE STATE DURING THE QUARTER ENDING MARCH 1931.

Part I.

1. *Number of Courts.*—There were 34 Courts including the temporary Additional District Court, Bangalore, and the temporary Additional Munsiff's Court, Nanjangud, exercising original jurisdiction and 10 including the temporary Additional District Judge, Bangalore, and the 3 Additional Subordinate Judges at Bangalore, Kolar and Mysore, exercising appellate jurisdiction.

(*a*) *District Judges* (4).

2. *Appellate work.*—The disposals of Regular and Miscellaneous Appeals taken together were 139 and the pendency increased from 1121 to 1322.

(*b*) *Subordinate Judges' Courts* (6).

There were 119 disposals and the pendency increased from 233 to 315.

The presiding officers of the several Courts should pay particular attention to the disposal of old Appeals.

(*a*) *District Courts* (4).

3. *Original work.*—10 Original Suits were disposed of and the pendency has slightly risen from 193 to 203.

(*b*) *Subordinate Judges' Courts* (5).

The number of suits disposed of was 89 and the pendency was reduced from 428 to 414. So also, the pendency of Small Cause Suits was reduced from 2,282 to 2,198.

(*c*) *Munsiffs' Courts.*

The number of Original and Small Cause Suits disposed of was 8,176 and the pendency decreased from 14,181 to 13,929 and the number of such suits pending over a year was also reduced from 5,105 to 5,064.

H. M. KRISHNASWAMI,
Registrar.